

**MIAMI-DADE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 1999**

Section I - Summary of Auditor's Results: KPMG LLP

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/ Entitlement Grants
14.239	Home Investment Partnership Program
16.710	Public Safety & Community Policing - Cops Ahead
20.500	Federal Transit Capital Improvement Grants
20.507	Federal Transit Capital and Operating Assistance Formula Grants
83.516	Disaster Assistance

MIAMI-DADE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 1999
(Continued)

Identification of major programs (continued):

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.600	Headstart
93.959	Block Grants for the Prevention & Treatment of Substance Abuse

Dollar threshold used to distinguish between
Type A and Type B programs:
Auditee qualified as low-risk auditee?

\$3,000,000
No

**MIAMI-DADE COUNTY HOUSING AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 1999**

Section I - Summary of Auditor's Results: Watson Rice LLP

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs?	Qualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.182	Section 8 Housing Assistance Payments
14.195	Section 8 Assistance Payments-Special Allocation
14.218	Community Development Block Grant Program- FSS and 1997-1999
14.238	Shelter Plus Program
14.850	Owned Rental Housing
14.854	Drug Elimination Program
14.855	Section 8 Private Rental - Vouchers

MIAMI-DADE COUNTY HOUSING AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 1999
(Continued)

Identification of major programs (continued):

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.856	Section 8 Private Rental - Moderate Rehabilitation
14.857	Section 8 Private Rental - Certificates
14.859	Comprehensive Grant Program
<u>Federal Emergency Management Agency</u>	
83.548	Disaster Assistance

Dollar threshold used to distinguish between

Type A and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

No

**MIAMI-DADE WATER AND SEWER DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 1999**

Section I - Summary of Auditor's Results: KPMG LLP

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
66.458	EPA State Revolving Fund-Clean Water Act
66.468	EPA State Revolving Fund-Drinking Water Act
66.802	EPA Superfund

Dollar threshold used to distinguish between Type A and Type B programs:	\$666,067
Auditee qualified as low-risk auditee?	No

**MIAMI-DADE AVIATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 1999**

Section I - Summary of Auditor's Results: Ernst and Young LLP

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Type of auditor's report issued on compliance	
for major programs?	Unqualified
Any audit findings disclosed that are required	
to be reported in accordance with	
Section .510(a) of Circular A-133?	Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program

Dollar threshold used to distinguish between	
Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

**MIAMI-DADE COUNTY PUBLIC HEALTH TRUST
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 1999**

Section I - Summary of Auditor's Results: KPMG LLP

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs?	Qualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.600	Auto Trauma Care and Research
93.914	HIV Cluster Ryan White Comprehensive AIDS Resource Emergency Act
93.584	Health Services for Refugees and Entrants

Dollar threshold used to distinguish between Type A and Type B programs:	\$398,609
Auditee qualified as low-risk auditee?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

MIAMI-DADE COUNTY GENERAL SEGMENT - KPMG LLP

None.

MIAMI-DADE COUNTY HOUSING AGENCY - Watson Rice LLP

Observation

The Agency policies and procedures require proper controls over the accounting function, records, and information.

During our testing of cash receipts, we noted that the monthly bank reconciliations did not reconcile to the general ledger. In addition, there was no evidence of review of the bank reconciliations.

MIAMI-DADE COUNTY WATER AND SEWER DEPARTMENT - KPMG LLP

None.

MIAMI-DADE COUNTY AVIATION DEPARTMENT - Ernst and Young LLP

None.

MIAMI-DADE COUNTY PUBLIC HEALTH TRUST - KPMG LLP

None.

**MIAMI-DADE COUNTY, FLORIDA
HOUSING AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-1 U. S. Department of Housing and Urban Development:		<u>Condition:</u> During our audit we noticed that 5 of 20 cash disbursements selected for testing, were missing canceled checks. <u>Reasons Improvement Needed:</u> Canceled checks serve the purpose of ensuring that the checks were properly paid. <u>Cause of Condition:</u> It appears the Agency misfiled the related canceled checks. <u>Effect:</u> By not filing, intact, complete bank records, the Agency is subjected to the possibility of fraud and errors in its cash control. <u>Recommendation:</u> The Agency should remind its employees of the need to keep, in tact, complete bank records that include the actual canceled checks to ensure that checks are properly paid in compliance with HUD policies.

MIAMI-DADE COUNTY, FLORIDA
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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-2 U. S. Department of Housing and Urban Development:		<u>Condition:</u> During our audit, we observed that additional personnel had access to the Invision System without proper usage identification. <u>Reasons Improvement Needed:</u> When bank records are accessed, changes can be made and unauthorized access to bank records can weaken the internal control and create errors in the audit trail. <u>Cause of Condition:</u> It appears that proper documentation of users of the system is not successfully being performed by the Agency. <u>Effect:</u> By not having proper identification of users of the system, inaccurate accountability and undetected errors can increase. <u>Recommendation:</u> The Agency should reassess the controls in place and distribute user identifications to authorized personnel to perform their required job functions. This policy will reduce irregularities in the accounting records by increasing accountability and reducing access of records by authorized personnel.

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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-3 U. S. Department of Housing and Urban Development:		<u>Condition:</u> During our audit, we noted that 16 of 20 cash disbursements selected for testing were missing canceled checks. <u>Reasons Improvement Needed:</u> Canceled checks serve the purpose of ensuring that the checks were properly paid. <u>Effect:</u> By not having the ability to retrieve canceled checks from check imaging and not filing canceled checks appropriately in a systematic form, the Agency is subject to the possibility of fraud and errors in its cash control. <u>Recommendation:</u> The Agency should make the necessary modifications to its check imaging system to retrieve canceled checks from check imaging and keep copies of canceled checks filed appropriately for easy access and to ensure that checks are properly paid in compliance with HUD guidelines.

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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-4	14.850	
U. S. Department of Housing and Urban Development:	14.856	<p><u>Condition:</u></p> <p>During our audit, we noted 1 out of 4 contract bid files selected for testing did not contain a copy of an Invitation for Bid (IFB) or Request for Proposal (RFP).</p> <p><u>Reasons Improvement Needed:</u></p> <p>HUD requires that an IFB be used for the sealed bid method or an RFP be used the competitive proposals method that contains specifications pertaining to the project.</p> <p><u>Cause of Condition:</u></p> <p>Contract bid files that are several years old of have been extended may have certain documents placed in storage.</p> <p><u>Effect:</u></p> <p>By not having the proper documentation in the contract bid file, it apperas that the proper bidding was not performed and the Agency may be non-compliant with HUD guidelines.</p> <p><u>Questioned Costs:</u></p> <p>None</p> <p><u>Recommendation:</u></p> <p>All procurement documents should be maintained in the contract bid file at least three years subsequent to the termination of the contract.</p>

MIAMI-DADE COUNTY, FLORIDA
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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-5 U. S. Department of Housing and Urban Development:	14.850	<p><u>Condition:</u></p> <p>During our testing of 5 files in the Family Self-Sufficiency Program ("FSS") we noted the following:</p> <p>The Agency does not have procedures in place to monitor the investment of funds in order to credit the applicable investment amount to the participating family's FSS account. In addition, documentation of the FSS credit and distribution of the annual report to the participating family was not maintained in the files.</p> <p>The Agency does not have procedures in place to monitor the investment of funds in order to credit the applicable investment amount to the participating family's FSS account. In addition, documentation of the FSS credit and distribution of the annual report to the participating family was not maintained in the files.</p> <p><u>Effect:</u></p> <p>By not having the proper documentation in the files, it appears that the above procedures were not performed and the Agency is non-compliant with HUD guidelines.</p> <p><u>Questioned Costs:</u></p> <p>None</p> <p><u>Recommendation:</u></p> <p>The Agency should establish a procedure to monitor the investment of funds in order to credit the applicable investment interest amount to the participating family's FSS account. In addition, the files should include a copy of the FSS Escrow Account Credit worksheet and the Annual Report sent to the participating family.</p>

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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-6 U. S. Department of Housing and Urban Development:	14.182	<p><u>Condition:</u></p> <p>During our testing of 35 tenant files (including 15 files tested during the site visits) we noted the following:</p> <p>11 tenant files did not have HUD form 50058 or proper documentation that the form was electronically submitted to HUD.</p> <p>5 tenant files did not have annual inspection reports.</p> <p><u>Reasons Improvement Needed:</u></p> <p>HUD requires the following procedures:</p> <p>Submission of HUD form 50058 (Family Report) when the Agency admits a family to the program or conducts a re-examination. The form can be submitted either in paper form or electronically.</p> <p>Performance of annual inspections on the units leased to an admitted family at the time of the initial leasing and at least annually thereafter.</p> <p><u>Cause of Condition:</u></p> <p>Documentation of the above procedures was not consistently maintained in the tenant files.</p> <p><u>Effect:</u></p> <p>By not having the proper documentation in the tenant files, it appears that the above procedures were not performed and the Agency is non-compliant with HUD guidelines.</p> <p><u>Questioned Costs:</u></p> <p>None</p>

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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-6 U. S. Department of Housing and Urban Development:	14.182	<u>Recommendation:</u>
Per Watson Rice LLP Single Audit Report, Item 99-6		The Agency should develop a checklist as to which documents are required in each tenant file. The checklist should include a hard copy of HUD form 50058 and the annual inspection reports.

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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-7 U. S. Department of Housing and Urban Development:	14.856	<u>Condition:</u> During our testing of 5 project site files we noted the following: 4 files did not have documentation to confirm that the contractor's wages were in compliance with the Davis Bacon Act or HUD determined wage rates. 2 files did not have "reviewed and approved" shop drawings and product data submitted by the contractor. 2 files did not have documentation of onsite inspections. <u>Reasons Improvement Needed:</u> HUD requires the following procedures: Testing of contractors' wage rates for compliance in accordance with the Davis Bacon Act or HUD determined wage rates. Shop drawings and product data submitted by the contractor should be reviewed and approved. Performance of on-site inspections to ensure that the work quality is consistent with the contract. <u>Cause of Condition:</u> Documentation of the above procedures was not consistently maintained in the project site files. <u>Effect:</u> By not having the proper documentation in the project site files, it appears that the above procedures were not performed and the Agency may be non-compliant with HUD guidelines.

**MIAMI-DADE COUNTY, FLORIDA
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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-7 U. S. Department of Housing and Urban Development:	14.856	<u>Recommendation:</u>
Per Watson Rice LLP Single Audit Report, Item 99-7		<p>The Agency should develop a checklist as to which documents are required in each project site file. The checklist should include the following documentation:</p> <p>Testing of Davis Bacon Act or HUD determined wage rates, including the use of HUD form-11 (Record of Employee Interview).</p> <p>Shop drawings and product data, containing evidence of review and approval.</p> <p>Performance of on-site inspections.</p>

MIAMI-DADE COUNTY, FLORIDA
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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-8 U. S. Department of Housing and Urban Development:	14.856	<u>Condition:</u> During our testing of 11 moderate rehabilitation tenant files we noted the following: 3 files did not have the annual inspection reports. 2 files did not have a signed tenant application. <u>Reasons Improvement Needed:</u> HUD requires the following procedures: Performance of annual inspections on the units leased to an admitted family at the time of the initial leasing and at least annually thereafter. Obtaining a signed application form that contains all of the information required to determine: eligibility, order of selection, income and rent. <u>Cause of Condition:</u> Documentation of the above procedures was not consistently maintained in the tenant files. <u>Effect:</u> By not having the proper documentation in the tenant files, it appears that the above procedures were not performed and the Agency may be non-compliant with HUD guidelines. <u>Questioned Costs:</u> None <u>Recommendation:</u> The Agency should develop a checklist as to which documents are required in each tenant file. The checklist should include the following the annual inspection reports and the signed tenant's application.

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-9	14.855	
U. S. Department of Housing and Urban Development:	14.857	<p><u>Condition:</u></p> <p>During our testing of 10 certificate and voucher program tenant files, we noted the following:</p> <p>3 files did not have documentation that family income and other pertinent information were verified through third parties.</p> <p>3 files did not have documentation that family income and composition were re-examined at least once every 12 months.</p> <p>2 files did not have certifications of rent reasonableness for units with certificates.</p> <p>2 files did not have documentation to verify that the utility allowances were applied to tenants correctly according to HUD requirements.</p> <p>2 files did not have annual inspection reports and for one unit that failed a re-inspection, that deficiencies were not corrected by the owner within 30 days.</p> <p><u>Reasons Improvement Needed:</u></p> <p>HUD requires the following procedures:</p> <p>Conducting verifications of family income and other pertinent information through third parties.</p> <p>Re-examine family income and composition at least once every 12 months and adjust the total rent payment and housing assistance payment, as necessary.</p> <p>Prepare certifications of rent reasonableness for units with certificates and a payment standard schedule for units with vouchers.</p> <p>Compute utility allowances in accordance with HUD requirements.</p> <p>Performance of annual inspections on the units leased to an admitted family at the time of the initial leasing and at least annually thereafter. In addition, ensure that all deficiencies were corrected by the owner within 30 days after a failed re-inspection.</p>

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-9	14.855	
U. S. Department of Housing and Urban Development:	14.857	<p><u>Cause of Condition:</u></p> <p>Documentation of the above procedures was not consistently maintained in the tenant files.</p> <p><u>Effect of Condition:</u></p> <p>By not having the proper documentation in the tenant files, it appears that the above procedures were not performed and the Agency may be non-compliant with HUD guidelines.</p> <p><u>Questioned Costs:</u></p> <p>None</p> <p><u>Recommendation:</u></p> <p>The Agency should develop a checklist as to which documents are required in each tenant file. The checklist should include the following:</p> <p>Verifications of family income and other pertinent data.</p> <p>Re-examination of family income and composition.</p> <p>Certificates of rent reasonableness for units with vouchers.</p> <p>Standard payment schedules for units with vouchers.</p> <p>Documentation supporting computation of utility allowances.</p> <p>Annual inspection reports.</p> <p>Documentation that deficiencies noted in re-inspections have been corrected within 30 days.</p>
Per Watson Rice LLP Single Audit Report, Item 99-9		

MIAMI-DADE COUNTY, FLORIDA
AVIATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-10 Federal Aviation Administration:	CFDA #20.106 3-12-0047-34 3-12-0049-14	<u>Criteria:</u>
Per Ernst & Young LLP Single Audit Report, Item 99-1	3-12-0049-36	In accordance with 49 United States Code (U.S.C.), section 47107, recipients of Federal Aviation Administration ("FAA") grant funds are required to use airport-generated revenues for airport operating and capital costs. The FAA Authorization Act of 1994 (the Act) added new policies for the enforcement against prohibited diversion of revenue. Section 112 (a)(2) of the Act prohibits the diversion of airport revenue for several expenditures including use of airport revenues for general economic development, marketing and promotional activities unrelated to airports or airport systems.
		<u>Condition:</u>
		We selected a sample of promotional expenditures and determined that for several expenditures it was unclear whether these transactions met the criteria for the general economic development, marketing and promotional activities related to airports or airport systems.
		<u>Questioned Costs:</u>
		\$109,500
		<u>Perspective:</u>
		The sample of promotional expenditures tested for fiscal year 1999 totaled \$771,903, or 86% of total promotional expenditures of \$899,903.
		<u>Effect:</u>
		Certain promotional expenditures paid by the Aviation Department may be unallowable if the Aviation Department of Miami-Dade County cannot provide supporting documentation demonstrating that these expenditures are for the general economic development, marketing and promotional activities of Miami International Airport.

MIAMI-DADE COUNTY, FLORIDA
AVIATION DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-10 Federal Aviation Administration:	CFDA #20.106 3-12-0047-34 3-12-0049-14	<u>Recommendation:</u>
Per Ernst & Young LLP Single Audit Report, Item 99-1	3-12-0049-36	The Aviation Department should implement policies and procedures to ensure that all promotional expenditures incurred are for the general economic development, marketing and promotional activities related to the Miami International Airport. In cases where promotional expenditures may be questionable, the Aviation Department should correspond with the FAA to obtain guidance.

**MIAMI-DADE COUNTY, FLORIDA
PUBLIC HEALTH TRUST
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-11 Public Health Trust	CFDA #93.584	<p><u>Criteria:</u></p> <p>Eligibility - The grant agreement for this program states that only Cuban and Haitian refugees, entrants, asylum applicants, asylees, and resident aliens who entered the U.S. within 60 months of service provision are eligible for services. The grantee is required to maintain a copy of the immigration documentation verifying refugee/entrant eligibility in each client case file. Persons eligible for this program are either not eligible for Medicaid or have exhausted their Refugee Medical Assistance eligibility period of (8 months). In addition, eligibility is based on an income and asset financial needs test, which adheres to the standard AFDC/Medicaid related income and asset standards. The level used is 133% of the federal poverty level. Required documentation in each client file includes acceptable INS documentation, proof of income eligibility, country of origin, date of arrival to U.S. and social security number.</p> <p><u>Condition:</u></p> <p>We noted eleven (11) out of twenty-five (25) patients selected for testing did not have evidence of compliance with the eligibility requirements in their files. In addition, seven (7) of the eleven (11) had services performed after the 60-month time limit. This is a systemic problem.</p> <p><u>Questioned Costs:</u></p> <p>Unknown.</p> <p><u>Effect:</u></p> <p>The lack of evidence of compliance with the eligibility criteria may indicate the patient was in fact not eligible to receive services under this grant program. This is a violation of the eligibility compliance requirement.</p> <p><u>Recommendation:</u></p> <p>The Trust should establish procedures to insure that the individuals responsible for determining eligibility obtain evidence of compliance with all of the eligibility criteria. In addition the Trust should establish procedures to monitor the patient files to ensure all eligibility documentation is properly maintained to provide evidence of the patients eligibility.</p>
Per KPMG LLP Single Audit Report, Item 99-1		
Health Care Services to Refugees & Entrants		

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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-12 Public Health Trust	CFDA #93.914	<u>Criteria:</u>
Per KPMG LLP Single Audit Report, Item 99-2		Eligibility - In accordance with Article V paragraph 5.1A2 of the grant contract, documentation of the client's economic status is required to be maintained in the client file.
Ryan White Comprehensive AIDS Emergency Resource Act		<u>Condition:</u> as part of our testing of the grant program, we noted that one (1) out of the twenty-five (25) clients selected for testing did not have available for our review evidence of support for the patients economic status to determine their eligibility to receive services under this grant program. This is considered an isolated problem. <u>Questioned Costs:</u> Unknown. <u>Effect:</u> The lack of available evidence in the client file precludes us from verifying whether the client was indeed eligible to receive the services provided to them and funded <u>through this grant program.</u> <u>Recommendation:</u> The Trust should establish procedures to insure that proper evidence of a client's eligibility is maintained in their file. Since there are many different service points where clients can enter the program, the Trust may want to consider some method of retaining this information in one location, either a physical site or office or through the use of technology such as data imaging software.

MIAMI-DADE COUNTY, FLORIDA
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Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 99-13 Public Health Trust	CFDA #93.914	<p><u>Criteria:</u></p> <p>Reporting and Cash Management - Report and invoice Miami-Dade County monthly, on or by the 20th day of the month following the month in which services were provided.</p> <p><u>Condition:</u></p> <p>As part of our testing of the grant program CFDA 93.914, we judgmentally selected 6 out of the 12 months reporting packages. We noted that none of the reports selected were submitted by the required timeframe. This is considered a systemic problem.</p> <p><u>Questioned Costs:</u></p> <p>None</p> <p><u>Effect:</u></p> <p>The delay in submitting the reporting packages could render Public Health Trust in non-compliance with Article VII of the Professional Service Agreement in which Miami-Dade County may require Public Health Trust to forfeit its claim to any payments for that particular month of Miami-Dade County may invoke the termination provision in the agreement.</p> <p><u>Recommendation:</u></p> <p>The Trust should establish procedures to insure that reporting packages are prepared, reviewed, and submitted to the County on or by the 20th day of the month following the month in which services were provided.</p>